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**From:** Michelle Anderson

**Date:** 24 January 2020

**To:** NICS HR

**INTERNAL AUDIT PAY LEADS**

Over the last number of years we have been experiencing difficulties in attracting external candidates in SO Internal Auditor recruitment competitions. Over the last 4 recruitment exercises we have only received a small number of applicants. This is causing increasing problems for us as we currently have 31 SO Internal Auditor vacancies. While we had appointed 27 EO1 Trainee Internal Auditors with a view to training in-house and retaining them at SO once qualified, we have also lost 10 of our Trainees through the external SO/DP competitions and other promotions.

Another problem we face is that, when we do appoint an external candidate, they often leave after a short period of time to take up posts as SO Accountants within the NICS.

The purpose of this note is to highlight these issues and ask that the current SO Internal Auditor pay leads be considered.

**External Recruitment**

Our last three recruitment competitions for SO Internal Auditors have resulted in a very low number of viable external candidates as follows:

2016 – 6 (of which 1 refused the position)
2017 – 5
2018 – 3 (of which 1 didn't show up on their start date)
2019 – 5 (of which 2 took up positions as SO Accountants in the NICS prior

to / immediately after appointment)

It is my view that the salary offered for SO Internal Auditor is not competitive externally. As an example, Belfast City Council (BCC) are currently advertising for Internal Auditors with a salary scale of £37,849 - £40,760 whereas the NICS salary scale for an internal auditor is £31,626 - £34,357, ie the bottom of the BCC scale is over £3k higher that the max of our scales. This is fairly typical of the Internal Auditor salaries being offered in other organisations and may even be higher for private sector organisations.

I would be grateful if you would consider whether there is any scope to increase the Internal Auditor pay lead to make the salary more attractive externally.

**SO Internal Auditor vs SO Accountant Scale**

Since October 2016 we have appointed six individuals from SO Internal Auditor recruitment competitions who have subsequently taken up a position as an SO Accountant in the NICS. While this may seem like a relatively low number, it represents approximately 20% of our current level of 31 vacant posts. In light of the very significant problems we have in attracting and retaining SO Internal Auditors, any factor which exacerbates the situation is a cause for concern.

In examining the reasons for this we identified that the SO Auditor CMIIA or equivalent salary scale is currently £800 per annum lower than the SO Accountant salary scale.

In addition to the retention point, the difference in salary raises another issue in relation to equality. The qualifications required for the SO Accountant post are the same as those required to be eligible for the SO Auditor CMIIA or equivalent scale (with a number of additional internal audit qualifications meeting the eligibility requirements for the CMIIA or equivalent scale). I am not sure why the SO Auditor CMIIA or equivalent and SO Accountant salary scales are different, however, this would appear to be unfair given that the grades are the same and the qualifications required for the posts are the same.

I would be grateful if you would consider the case for reviewing the SO Internal Auditor salary scale with a view to raising it to the same as the SO Accountant scale. If such a change was to take place, could you also consider whether the CIA or equivalent pay lead should also be raised as it has traditionally been half of the CMIIA or equivalent pay lead.

**Potential Costs**

We have a total of 56 SO Internal Auditors posts. While the number of people who would be eligible for the CMIIA or equivalent salary scale can vary, I would estimate that it would usually be no more than 50% of the total numbers with 50% therefore on the lower scale.

I would be grateful if these issues could be considered as anything which can be done to help resolve our resourcing issues is welcomed.

If you require any further information at this stage, please let me know.

**MICHELLE ANDERSON**